

**AUG 14 2006**

**EMPLOYER STATUS DETERMINATION  
Pennsylvania Lines, L.L.C.**

This is the determination of the Railroad Retirement Board concerning the continuing status of Pennsylvania Lines, L.L.C. (PRR) (B.A. No. 2274) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). PRR has been an employer under the RRA and RUIA with service creditable from June 1, 1999.

Mr. Scott F. Wilkinson, Asst. General Tax Attorney for the Norfolk Southern Railway Corporation (NSR), advised that, effective August 27, 2004, PRR merged into PRR Newco, Inc., which then merged into NSR (B.A. 9408). He furnished copies of the certificates of merger as evidence of these changes. PRR was a lessor employer and reportedly had no employees.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Pennsylvania Lines Inc. ceased being an employer under the RRA and RUIA on August 27, 2004, the date on which it lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

Beatrice Ezerski  
FOR THE BOARD  
Secretary to the Board